

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COST CLAIMING INSTRUCTIONS NO. 2007-21

ANNUAL REVISIONS- LOCAL AGENCIES

NOVEMBER 2, 2007

Government Code (GC) section 17561 provides for the reimbursement of state mandated costs. Enclosed is information for updating the Mandated Cost Manual for Cities, Counties, and Special Districts. The manual contains all forms and instructions that are necessary for local agencies to file annual claims with the State Controller's Office (SCO).

Estimated claims for costs to be incurred during the 2007-08 fiscal year and reimbursement claims that detail the costs actually incurred in the 2006-07 fiscal year must be filed with the SCO. **Claims must be delivered or postmarked on or before February 15, 2008.** If the claim is filed after the deadline, but by February 15, 2009, the approved claim will be reduced by a late penalty of 10% for initially filed claims and for continuing programs, the late fee is 10% not to exceed \$10,000. In order for a claim to be considered properly filed, the claim must include supporting documentation specified in the instructions to substantiate the costs claimed. In addition, the claimant must explain the functions performed by each employee for whom costs were claimed. Claims will not be accepted if filed more than one year after the deadline.

Pursuant to GC section 17561(d), the Controller shall pay any eligible claim by August 15 or 45 days after the date the appropriation for the claim is effective, whichever is later.

Amounts appropriated for the payment of program costs are shown beginning on page 5 under "Appropriations for the State Mandated Cost Programs." The fiscal years for which costs can be claimed for mandated cost programs are shown beginning on page 7 under "Reimbursable State Mandated Cost Programs." To prepare 2007-08 estimated claims and 2006-07 reimbursement claims, forms in the manual should be duplicated to meet the local agency's filing requirements. Claim amounts should be rounded to the nearest dollar.

Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents. **(To expedite the payment process, please sign the form in blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

Use the following mailing addresses:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

MINIMUM CLAIM COST

GC §17564(a) provides that no claim shall be filed pursuant to Sections 17551 and 17561, unless such a claim exceeds one thousand dollars (\$1,000), provided that a county may submit a combined claim on behalf of special districts within their county if the combined claim exceeds \$1,000, even if the individual special district's claim does not each exceed \$1,000. The county shall determine if the submission of a combined claim is economically feasible and shall be responsible for disbursing the funds to each special district. Combined claims may be filed only when the county is the fiscal agent for the special districts. A combined claim must show the individual claim costs for each eligible special district. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a special district provides a written notice of its intent to file a separate claim, to the county and to the SCO at least 180 days prior to the deadline for filing the claim.

ESTIMATED CLAIMS

Unless otherwise specified in the claiming instructions, claimants do not have to provide cost schedules and supporting documents with the estimated claim if the estimated amount does not exceed the prior fiscal year's actual costs by more than 10%. The claimant can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the prior fiscal year's actual costs by more than 10%, the claimant must complete claim forms as specified in the claiming instructions for the program and explain the reason for the increased costs. If the explanation to support the higher estimate is not provided with the claim, the claim will automatically be adjusted to 110% of the prior fiscal year's actual costs.

FINAL FILING DEADLINE FOR 2006-07 FISCAL YEAR CLAIMS

The filing deadline for 2006-07 reimbursement claims is **February 15, 2008**. A late penalty of 10% up to a maximum of \$10,000 for on-going claims will be applied to 2006-07 claims filed after February 15, 2008. **Claims filed after February 15, 2009, will not be accepted.**

Updates of Rates and Factors

The following rates are to be used for filing 2006-07 reimbursement claims. These rates are computed by adjusting the 2005-06 rates by the change in the Implicit Price Deflator (IPD) pursuant to the Department of Finance's *National Deflator, State and Local Purchases*. The change in the IPD for 2006-07 is 3.9%. Local agencies may increase the 2006-07 unit cost rates by the estimated 2007-08 IPD change of 2.6% to determine the 2007-08 estimated claim amounts. In the subsequent fiscal year, the estimated amount must be adjusted to actual cost.

♦ *Ch. 1242/77, Senior Citizens' Property Tax Postponement (Program No. 18)*

Counties with an established base year entitlement will receive an automatic payment through the State Mandate Apportionment System (SMAS) (See page 5 of the *"Local Reimbursements Manual for Local Agencies"*). The amount of increase for the 2006-07 apportionment is 3.9%. Counties without an established base year entitlement may file a 2006-07 reimbursement claim. The 2006-07 unit cost reimbursement rate for each document processed is \$14.79.

- ♦ *Ch. 921/87, Unitary Countywide Tax Rate (Program No. 90)*

The 2006-07 Implicit Price Deflator factor for adjusting the 1987-88 base year cost is 1.844.

- ♦ *Ch.1022/99, Crime Victim's Domestic Violence Incident Reports (Program 262)*

The 2006-07 unit cost rate is \$0.53 and the estimated rate for fiscal year 2007-08, is \$0.54.

- ♦ *Ch. 704/75, Voters Registration Procedures (Program 056)*

The 2006-07 *Reimbursement Factors by County* on the following page are published by the Secretary of State each year. These rates are included on the SCO claiming instructions for the Voters Registration Procedures Program, Form VRF-2.

Voters Registration, Chapter 704, Statutes of 1975

2006-07 Reimbursement Factors by County

Amount Per Affidavit Processed

<u>County</u>	<u>Amount Per Affidavit</u>	<u>County</u>	<u>Amount Per Affidavit</u>
Alameda	0.484	Orange	0.436
Alpine	3.001	Placer	0.952
Amador	3.001	Plumas	3.001
Butte	1.062	Riverside	0.484
Calaveras	3.001	Sacramento	0.484
Colusa	3.001	San Benito	3.001
Contra Costa	0.484	San Bernardino	0.484
Del Norte	3.001	San Diego	0.436
El Dorado	1.118	San Francisco	0.484
Fresno	1.062	San Joaquin	0.952
Glenn	3.001	San Luis Obispo	0.952
Humboldt	1.118	San Mateo	0.952
Imperial	3.001	Santa Barbara	0.952
Inyo	3.001	Santa Clara	0.436
Kern	1.062	Santa Cruz	0.952
Kings	3.001	Shasta	1.118
Lake	3.001	Sierra	3.001
Lassen	3.001	Siskiyou	3.001
Los Angeles	0.436	Solano	0.952
Madera	3.001	Sonoma	0.952
Marin	0.952	Stanislaus	0.952
Mariposa	3.001	Sutter	3.001
Mendocino	3.001	Tehama	3.001
Merced	1.118	Trinity	3.001
Modoc	3.001	Tulare	0.952
Mono	3.001	Tuolumne	3.001
Monterey	0.952	Ventura	0.952
Napa	1.118	Yolo	1.118
Nevada	1.118	Yuba	3.001

APPROPRIATIONS FOR THE STATE MANDATED COST PROGRAMS

Source of the State Mandated Cost Appropriations – 2007 State Budget Act (Ch. 171/172)

Mandated Programs				Amounts Appropriated
Item 8885-295-0001 Commission on State Mandates				
(1) For payment of the following mandate claims for the 2006-07 fiscal year:				0
158	(a)	Ch. 411/95	Crime Victim Rights	
163	(b)	Ch. 1249/92	Threats Against Peace Officers	
13	(c)	Ch. 1399/76	Child Abduction and Recovery	
120	(d)	Ch. 337/90	Stolen Vehicle Notification	
2	(e)	Ch. 77/78	Absentee Ballots	
83	(f)	Ch. 1422/82	Permanent Absent Voters	
56	(g)	Ch. 704/75	Voter Registration Procedures	
248	(h)	Ch. 697/99	Absentee Ballots-Tabulation by Precinct	
6	(i)	Ch. 391/88	Brendan Maguire Act	
43	(j)	Ch. 102/81	Medi-Cal Beneficiary Death Notices	
122	(k)	Ch. 961/92	Pacific Beach Safety	
124	(l)	Ch. 1603/90	Perinatal Services	
73	(m)	Ch. 1088/88	AIDS/Search Warrant	
66	(n)	Ch. 1253/80	Mentally Retarded Defendants Representation	
35	(o)	Ch. 644/80	Judicial Proceedings	
67	(p)	Ch. 1304/80	Conservatorship: Developmentally Disabled Adults	
87	(q)	Ch. 694/75	Developmentally Disabled Attorneys Services	
88	(r)	Ch. 498/77	Coroners Costs	
200	(s)	Ch. 1114/79	Not Guilty by Reason of Insanity	
203	(t)	Ch. 435/91	Mentally Disordered Offenders: Extended Commitments	
175	(u)	Ch. 762/95	Sexually Violent Predators	
39	(v)	Ch. 1036/78	Mentally Disordered Sex Offenders Recommitments	
177	(w)	Ch. 183/92	Domestic Violence Treatment Services	
118	(x)	Ch. 1171/89	Peace Officers Cancer Presumption	
23	(y)	Ch. 1568/82	Firefighters Cancer Presumption	
167	(z)	Ch. 246/95	Domestic Violence Arrest Policies	
213	(aa)	Ch. 752/98	Animal Adoption	
90	(bb)	Ch. 921/87	Unitary Countywide Tax Rates	
18	(cc)	Ch. 1242/77	Senior Citizens Property Tax Deferral	
152	(dd)	Ch. 697/92	Allocation of Property Tax Revenues	
215	(ee)	Ch. 875/85	Photographic Record of Evidence	
127	(ff)	Ch. 999/91	Rape Victims Counseling	
197	(gg)	Ch. 1120/96	Health Benefits for Survivors-Peace Officers Firefighters	

APPROPRIATIONS FOR THE STATE MANDATED COST PROGRAMS (Cont'd.)

Source of the State Mandated Cost Appropriations (Cont'd)

Mandated Programs				Amounts Appropriated
Item 8885-295-0001 Commission on State Mandates (Cont'd.)				
(1) For payment of the following mandate claims for the 2006-07 fiscal year (Cont'd.):				0
255	(hh)	Ch.	284/00 Postmortem Examinations	
257	(ii)	Ch.	590/95 False Reports of Police Misconduct	
(2) For payment of mandated claims for 2006-07 fiscal year for:				
187	(2)	Ch.	675/90 Peace Officers' Procedural Bill of Rights	0
Item 8885-295-0042 Department of Transportation				
(1) For payment of the following mandated cost claims for fiscal years 2002-03 through 2004-05, inclusive:				
178	(1)	Ch.	644/94 Airport Land Use Commission/Plans	\$ 8,000.00
Item 8885-295-0044 Department of Motor Vehicles				
(1) For payment of the following mandated cost claim for fiscal years 1997-98 through 2004-05, inclusive:				
246	(1)	Ch.	1460/89 Administrative License Suspension, Per Se	10,825,000.00
Item 8885-295-0106 Department of Pesticide Regulation				
(1) For payment of the following mandated cost claim for fiscal years 2001-02 through 2004-05, inclusive:				
121	(1)	Ch.	1200/89 Pesticide Use Reports	666,000.00
Grand Total				<u>\$11,499,000.00</u>

REIMBURSABLE STATE MANDATED COST PROGRAMS

Local agencies may file claims with the SCO for costs incurred for the following programs. These programs are listed in alphabetical order by program name. The letters "a", "b", and "c", indicate the agencies eligible to file claims for the given program and fiscal year, as follows:

<i>Letter</i>	<i>Eligible Local Agency</i>				
a	Counties, Cities, and Special Districts				
b	Counties and Cities				
c	Counties only				
2006-07	2007-08				
Reimburse- ment Claim	Estimated Claim	Pgm. #	Local Agencies		
a	a	2	Ch. 77/78	Absentee Ballots	
c	c	248	Ch. 697/99	Absentee Ballots: Tabulation by Precincts	
b	b	246	Ch. 1460/89	Administrative License Suspension	
b	b	73	Ch. 1088/88	AIDS Search Warrants	
c	c	152	Ch. 697/92	Allocation of Property Tax Revenue	
a	a	213	Ch. 752/98	Animal Adoption	
a	a	6	Ch. 391/88	Brendon Maguire Act	
c	c	13	Ch. 1399/76	Child Abduction and Recovery	
c	c	67	Ch. 1304/80	Conservatorship: Developmentally Disabled Adults	
c	c	273	Ch. 1747/84	Consolidation of Handicapped & Disabled Students I & II, and Seriously Emotionally Disturbed Pupils	
c	c	88	Ch. 498/77	Coroners Costs	
c	c	90	Ch. 921/87	Countywide Tax Rates - Unitary	
b	b	262	Ch. 1022/99	Crime Victims Domestic Violence Incident Reports	
c	c	158	Ch. 411/95	Crime Victims Rights	
c	c	87	Ch. 694/75	Developmentally Disabled: Attorneys Services	
b	b	266	Ch. 822/00	DNA Database	
b	b	274	Ch. 698/98	Domestic Violence Arrests and Victim Assistance	
b	b	167	Ch. 246/95	Domestic Violence Arrest Policies and Standards	
b	b	177	Ch. 183/92	Domestic Violence Treatment Services	
a	a	257	Ch. 590/95	False Reports of Police Misconduct	
a	a	23	Ch. 1568/82	Firefighters Cancer Presumption ¹	
a	a	197	Ch. 1120/96	Health Benefits for Survivors of Peace Officers and Firefighters	
c	c	35	Ch. 644/80	Judicial Proceedings	
c	c	259	Ch. 1013/81	Local Elections: Consolidation	
c	c	43	Ch. 102/81	Medi-Cal Beneficiary Death Notices	
c	c	203	Ch. 435/91	Mentally Disordered Offenders Extended Commitment Proceedings	
c	c	39	Ch. 1036/78	Mentally Disordered Sex Offenders: Extended Commitments	
c	c	66	Ch. 1253/80	Mentally Retarded Defendants: Diversion	
c	c	200	Ch. 1114/79	Not Guilty by Reason of Insanity II	

¹ Beginning 7/1/08, reimbursement for programs 23 and 118 are not required per Reconsideration adopted 9/27/07.

REIMBURSABLE STATE MANDATED COST PROGRAMS (Continued)

2006-07 Reimburse- ment Claim	2007-08 Estimated Claim	Pgm. #	Local Agencies	
c	c	122	Ch. 961/92	Pacific Beach Safety
a	a	118	Ch. 1171/89	Peace Officers Cancer Presumption ¹
b	b	264	Ch. 630/78	Peace Officers Personnel Records: Unfounded Complaints & Discovery
a	a	187	Ch. 675/90	Peace Officers Procedural Bill of Rights
c	c	124	Ch. 1603/90	Perinatal Services for Alcohol/Drug Exposed Infants
c	c	83	Ch. 1422/82	Permanent Absentee Voters
c	c	121	Ch. 1200/89	Pesticide Use Reports
a	a	215	Ch. 875/85	Photographic Record of Evidence
b	b	279	Ch. 821/00	Post Conviction: DNA Court Proceedings
b	b	255	Ch. 284/00	Postmortem Examinations: Unidentified Bodies, Human Remains
b	b	127	Ch. 999/91	Rape Victims Counseling Center Notices
c	c	18	Ch. 1242/77	Senior Citizens Property Tax Deferral Program
c	c	175	Ch. 762/95	Sexually Violent Predators
b	b	120	Ch. 337/90	Stolen Vehicle Notification
a	a	163	Ch. 1249/92	Threats Against Peace Officers
c	c	56	Ch. 704/75	Voter Registration Procedures

Commission on State Mandates set aside Parameters and Guidelines for the following programs:

Pgm. #

207	Ch.	156/96	County Treasury Oversight Committees
161	Ch.	783/95	Investment Reports
132	Ch.	1281/80	Involuntary Lien Notices
138	Ch.	1105/92	Misdemeanors: Booking and Fingerprinting
82	Ch.	1051/83	Mobilehome Property Tax Deferral Program
219	Ch.	641/86	Open Meetings/Brown Act Reform
28	Ch.	494/79	Physically Handicapped Voter Accessibility
222	Ch.	18/99	Presidential Primaries
52	Ch.	48/87	Property Tax: Family Transfers
55	Ch.	1143/80	Regional Housing Needs Determination
174	Ch.	1297/94	Two-Way Traffic Signal Communications

¹ Beginning 7/1/08, reimbursement for programs 23 and 118 are not required per Reconsideration adopted 9/27/07.

PROGRAMS SUSPENDED FOR THE 2007-08 FISCAL YEAR

Pursuant to Government Code Section 17581, the following state mandated cost programs are identified in the 2007 State Budget Act, with a \$0 appropriation by the Legislature. Therefore, the following state mandated cost programs have been suspended for the 2007-08 fiscal year, and no 2007-08 claims shall be filed.

Item 8885-295-0001, Provision 3

Pgm.#

227	(a)	Ch.	1170/96	Grand Jury Proceedings
220	(b)	Ch.	502/92	Sex Crime Confidentiality
62	(c)	Ch.	1032/80	Deaf Teletype Equipment
217	(d)	Ch.	908/96	Sex Offenders: Disclosure by Law Enforcement Officers
81	(e)	Ch.	1456/88	Missing Persons Report
28	(f)	Ch.	494/79	Handicapped Voter Access Information
65	(g)	Ch.	238/74	Substandard Housing
3	(h)	Ch.	1123/77	Adult Felony Restitution
181	(i)	Ch.	1188/92	Very High Fire Hazard Severity Zones
37	(j)	Ch.	1330/76	Local Coastal Plans
180	(k)	Ch.	1111/89	SIDS Training for Firefighters
125	(l)	Ch.	268/91	SIDS Contacts by Local Health Officers
110	(m)	Ch.	955/89	SIDS Autopsies
126	(n)	Ch.	1597/88	Inmate AIDS Testing
86	(o)	Ch.	453/74	SIDS Notices
27	(p)	Ch.	1357/76	Guardianship/Conservatorship Filings
71	(q)	Ch.	332/81	Victims' Statements - Minors
204	(r)	Ch.	267/98	Extended Commitment, Youth Authority
128	(s)	Ch.	820/91	Prisoner Parental Rights
64	(t)	Ch.	Title 8	Structural and Wildland Firefighter Safety Clothing and Equipment
24	(u)	Ch.	Title 8	Personal Alarm Devices
193	(v)	Ch.	126/93	Law Enforcement Sexual Harassment Training
205	(w)	Ch.	444/97	Elder Abuse Law Enforcement Training
245	(x)	Ch.	39/98	Redevelopment Agencies Tax Disbursement Reporting
41	(y)	Ch.	486/75	Mandate Reimbursement Process
21	(z)	Ch.	845/78	Filipino Employee Surveys
15	(aa)	Ch.	1609/84	Domestic Violence Information
8	(bb)	Ch.	1334/87	Pocket Masks

AUDIT OF COSTS

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and that the claim was prepared in accordance with the SCO's claiming instructions and the Commission on State Mandate's Parameters and Guidelines (Ps and Gs). If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC §17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency is subject to audit by the State Controller no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and shall be made available to the SCO on request.

SOURCE DOCUMENTS

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct based upon personal knowledge." Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

RETENTION OF CLAIMING INSTRUCTIONS

For your convenience, the revised claiming instructions in this package have been arranged in alphabetical order by program name. These revisions should be inserted in the Mandated Cost Manual to replace the old forms. The instructions should then be retained permanently for future reference, and the forms should be duplicated to meet your filing requirements. Annually, updated forms and any other information or instructions claimants may need to file claims, as well as instructions and forms for all new programs released throughout the year will be placed on the SCO's Web site at www.sco.ca.gov/ard/local/locreim/index.shtml.

If you have any questions concerning mandated cost reimbursements, please write to us at the address listed for filing claims, send e-mail to LRSDAR@sco.ca.gov, or call the Local Reimbursements Section at (916) 324-5729.

Program 018	MANDATED COSTS SENIOR CITIZENS PROPERTY TAX POSTPONEMENT CLAIM SUMMARY	FORM 1
(01) Claimant	(02) Type of Claim Fiscal Year Reimbursement <input type="checkbox"/> 20__/20__ Estimated <input type="checkbox"/> Entitlement <input type="checkbox"/>	
Claim Statistics		
(03) Number of Certificates of Eligibility		
(04) Number of Notices of Liens		
(05) Number of Releases of Liens		
(06) Total Number of Documents		
Reimbursement Rate		
(07) Unit Cost:		
2006-07 Reimbursement Claim: \$14.79		
(08) Total Cost	[Line (06) x line (07)]	
Cost Reduction		
(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) - {(line (09) + line (10))}]	

Program 018	SENIOR CITIZENS PROPERTY TAX POSTPONEMENT CLAIM SUMMARY Instructions	FORM 1
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- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement, Estimated, or Entitlement, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.
- Form 1 must be filed for a reimbursement claim. Do not complete form 1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form 1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Enter the total number of Certificates of Eligibility deposited during the fiscal year claimed. Include only those documents that have been filed and sent to the State Controller's Office during the fiscal year.
- (04) Enter the total number of Notices of Liens completed for senior citizens who obtained a Senior Citizen Tax Postponement Lien on a particular parcel for the first time. Claim only those documents that have been filed and sent to the State Controller's Office during the fiscal year.
- (05) Enter the total number of Releases of Liens completed for senior citizens who obtained a Senior Citizen Tax Postponement Lien on a particular parcel for the first time. Claim only those documents that have been filed and sent to the State Controller's Office during the fiscal year.
- (06) Add total number of documents from lines (03), (04), and (05).
- (07) Enter the appropriate unit cost rate given for the fiscal year in which costs were incurred or are to be incurred.
- (08) Multiply Total Number of Documents, line (06), by Unit Cost, line (07).
- (09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any local agency source (i.e., service fees collected, federal funds, other state funds, etc.), which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

If you are filing an Entitlement Claim, subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Total Cost, line (08). Enter the difference on this line and carry forward to form FAM-43, line (09), (10), or (11) as appropriate.

Program 090	MANDATED COSTS UNITARY COUNTYWIDE TAX RATE CLAIM SUMMARY	FORM 1
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(01) Claimant	(02) Type of Claim Fiscal Year Reimbursement <input style="width: 50px;" type="text"/> Estimated <input style="width: 50px;" type="text"/> 20__/20__
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Claim Statistics

(03) (a) Total cost of preparing and mailing tax bills to properties in the 1986-87 fiscal year which were subsequently identified for assessment utilizing a unitary tax rate	
(b) Number of unitary tax bills mailed in the fiscal year of claim	

Direct Costs	Object Accounts				
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Fixed Assets	(e) Total
1. Tax Bill Issuance					
2. Annual Compilation of Tax Rates					
3. Tax Roll Processing					
4. Allocation Formulas and Revenue Distribution					
5. Error Corrections					
6. Research and Explanations					
(05) Total Direct Costs					

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [line (06) x {line (05)(a) + line (05)(b)}]	
(08) Total Direct and Indirect Costs	[Line (05)(e) + line (07)]	

Cost Reduction

(09) 1986-87 Base Year Cost	[From line (03)(a)]	
(10) Change in the Implicit Price Deflator	[Enter 1.844 for 2006-07 FY]	
(11) Subtotal	[Multiply line (09) by line (10)]	
(12) Increased Costs	[Subtract line (11) from line (08)]	
(13) Less: Offsetting Savings		
(14) Less: Other Reimbursements		
(15) Total Claimed Amount	[Line (12) - {line (13) + line (14)}]	

Program 090	UNITARY COUNTYWIDE TAX RATE CLAIM SUMMARY Instructions	FORM 1
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- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred.
 From 1 must be filed for a reimbursement claim. Do not complete form 1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form 1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) (a) Enter the total cost of preparing and mailing tax bills to properties in the 1986-87 fiscal year were subsequently identified for assessment utilizing a unitary tax rate.
 (b) Enter the number of unitary tax bills mailed in the fiscal year of claim.
- (04) Reimbursable Components. For each reimbursable component, enter the totals from form 2, line (05), columns (d), (e), (f), and (g) to form 1, block (04), columns (a), (b), (c), and (d) in the appropriate row. Total each row.
- (05) Total Direct Costs. Total columns (a) through (e).
- (06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an ICRP. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim.
- (07) Total Indirect Costs. If the 10% flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If an ICRP is submitted and both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(e), and Total Indirect Costs, line (07).
- (09) Enter the amount from line (03)(a), the 1986-87 Base Year Cost.
- (10) Change in the Implicit Price Deflator. Enter the adjustment factor of 1.844 for the 2006-07 fiscal year.
- (11) Subtotal. Multiply line (09) by line (10).
- (12) Increased Costs. Subtract line (11) from line (08).
- (13) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (14) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source, (i.e., service fees collected, federal funds, other state funds, etc.) which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (15) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (13), and Other Reimbursements, line (14), from Increased Costs, line (12). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 262	MANDATED COSTS CRIME VICTIM'S DOMESTIC VIOLENCE INCIDENT REPORTS CLAIM SUMMARY				FORM CDIR-1
(01) Claimant		(02) Type of Claim			Fiscal Year
		Reimbursement <input type="checkbox"/>			___ / ___
		Estimated <input type="checkbox"/>			
Claim Statistics					
(03) Number of domestic violence incident reports stored during the fiscal year of claim for the additional 3 year period after the pre-existing mandatory two-year retention period					
Direct Costs		Object Accounts			
(04) Reimbursable Activities	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Fixed Assets	(e) Total
A. One-Time Activity					
1. Revision of Policies and Procedures					
B. Ongoing Activity	[Line (03) x \$unit cost rate] (See instructions)				
1. Storage of Reports and Face Sheets					
(05) Total Direct Costs	Add Total Column				
Indirect Costs					
(06) Indirect Cost Rate	[10% or ICRP from 2 CFR Chapter II formerly OMB A-87]				%
(07) Total Indirect Costs	[Line (06) x line (04)(a)] or [Line (06) x (line (04)(a) + line (04)(b))]				
(08) Total Direct and Indirect Costs	[Line (05)(e) + line (07)]				
Cost Reduction					
(09) Less: Offsetting Savings					
(10) Less: Other Reimbursements					
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]				

Program 262	CRIME VICTIM'S DOMESTIC VIOLENCE INCIDENT REPORTS CLAIM SUMMARY Instructions	FORM CDIR-1
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(01) Claimant: Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A separate form CDIR-1 should be completed for each department.

(02) Type of Claim: Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form CDIR-1 must be filed for a reimbursement claim. Do not complete form CDIR-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form CDIR-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Claim Statistics: Enter the number of domestic violence incident reports that were stored during the fiscal year of claim for the additional 3 year period after the pre-existing mandatory two-year retention period.

(04) Reimbursable Activities: For each reimbursable component, enter the total from form CDIR-2, line (05), columns (c), through (f) to form CDIR-1, block (04), columns (a) through (d) in the appropriate row.

For B. 1. Activity, the following formula must be used: Line (03) x unit cost for that fiscal year from the table below. This unit cost includes direct and indirect costs.

Fiscal Year	Unit Cost	Fiscal Year	Unit Cost	Fiscal Year	Unit Cost
1999-00	\$0.4000	2003-04	0.4500	2007-08	0.5400
2000-01	0.4200	2004-05	0.4700		
2001-02	0.4200	2005-06	0.4900		
2002-03	0.4400	2006-07	0.5300		

(05) Total Direct Costs: Total column (e).

(06) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits, without preparing an ICRP. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim.

(07) Total Indirect Costs. If the 10% flat rate is used for indirect costs, multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If an ICRP is submitted and both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (04)(a), and Total Benefits, line (04)(b), by the Indirect Cost Rate, line (06). If more than one department is reporting costs, each must have its own ICRP for the program.

(08) Total Direct and Indirect Costs: Enter the sum of Total Direct Costs, line (05)(e), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount: From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07), for the Estimated Claim or line (13), for the Reimbursement Claim.

METHOD OF REIMBURSEMENT COMPUTATION
Chapter 704, Statutes of 1975, Voters Registration Procedures
2006-07 Fiscal Year Costs

**FORM
VRP-1**

County of _____

To complete this form, indicate the number of voters' affidavits processed by source and total in Part I. and compute the county's reimbursement using the formula described in Part II.

I. Affidavits processed by source:

a. Number of affidavits processed by the MAIL
(Through postal service)

b. Number of affidavits received over the counter

c. Number of affidavits received through the
Official Deputy Registration

Total number of affidavits processed

II. Formula for computing the reimbursement:

a. Total number of affidavits processed
(Above)

b. Enter the county reimbursement factor.
Refer to the schedule on Form VRP-2, entitled
"2006-07 Reimbursement Factors by County -
Amount Per Affidavit."

\$ _____

III. Total 2006-07 Reimbursement Claimed
(Multiply IIa. times IIb.)

\$ _____